F IX 4

Previous References (1941 / M) M File No 3 — 41
Serial Nos. 18, 19

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for Jan 1942

SUBJECT

Levy of educational Cess in the Kolar Town Municipality

To Mr D C Kolar
L 65/2 Dy 31-1-42
Issues certain instructions re the ——
To The Comptroller
L 65/3 Dy 31-1-42
Forwards a Copy

1/2/42

Levy of education cess in the Kolar Town Municipality

3504
– L

General and Revenue Secretariat | ML File No | of 1941 | [App F III-2

Serial No

Letter no A S C 1329/41 42 dated 11 12 41 from the Deputy Comr, Kolar Dist, stating that the Kolar Town Municipal Council have prayed for orders of Govt exempting the said Town Municipality from the application of G O No E 135-8-71/Edn 195-40 2 dated 16-10 41 directing the levy of education cess in Municipalities and have refused to sanction an expenditure of Rs 60/- for the appointment of extra staff in this connection and requesting in these circumstances to accord sanction to the appointment of two bill writers on a pay of Rs 10/ pm for three months

The collection containing the G O referred to above is put-up with some other file in the Edn Branch This will be sent there for kindly putting up the collection or a copy of the G in question

Kms 1/1/41 Sen Sec

A printed copy of G O No E 135-8-71 Edn 195 40-2 dated 16 10 41 is put-up

2/1/41

NOTE—Co t Sheet

WI 141 GPB—5 000— 3 10 41

Recovery of education cess in the Kolar Town Municipality

3504
L

ML File No of 1941 | General and Revenue Secretariat

Serial No Flag S

A copy of G.O. dated 16-10-41 directing the levy of an additional education cess is put-up

2. Under the said G.O. an education cess of two annas in the rupee is levied on the items of Municipal Revenues in the Municipalities and the Kolar Town Municipal Council have requested to exempt the said Municipality from the levy of the above cess

3. ~~It~~ The cess levy has to be collected even though the Mun Cl are opposed to it and the D.C. has stated that the council have refused to sanction the additional staff required in this connection In these circumstances he has requested sanction to the appointment of two bill writers on a pay of Rs 10/p.m. each for three months as the normal staff of the office is not capable of coping with this additional work

4. If the Mun Cl refuse to collect the cess action can be taken under section 200 of the T.M. Act, 1933

Jun
15.1.42

Serial No

5

No action is formally called for on the 1st Resolution of the Cl asking for exemption from the levy Nor does the D C ask for any action to be taken on the Resolution itself, it is now under Sec of the 1st Cl powers as the taxation according to the G o of 16 x 41 is a taxation in Vem and a single Mily Cannot Protest

& Employment of Navy staff for the Collection of the tax is a Corollary

In this View the D C would himself be in order to call on the Mil Cl under Section 194 (4) of the I T Act to Cancel the Resolution and ask for sanction of the Govt Thus Course would seem preferable in the first instance, rather than invoking the enabling Section 200

8/6
16/

No notice need be taken of the Resolution regarding that the Kolar Famine Cl may be exempted from the operation of the G o directing the levy of Education cess at the rate of two annas in the rupee on the gross

NOTE—Contn Sheet

WD 04155—GPB—55 000—23 10 41

Serial No

buildings Lands and on profession
Tax ~~thereon~~

3) In regard to the second resolution relating to the employment of the establishment required for the collection of taxes it may be said that it should not present any difficulty Surely no extra establishment would also be required to keep all that is required to be done is that the Education Cess at the rate of two annas in the rupee of the Tax on buildings Lands should be included in the Tax bill which is being given to every ratepayer in the Town so separate establishment either for working up the bill (which is not a separate one) or for recovery the cess is necessary further, this is a tax (cess) which is levied outside the purview of the Town Rates Act and the Municipality has no business to interest itself in levying altogether under a different statute, with which the Municipality has nothing to do Having regard to these facts, the Municipal President or the chief officers, who are the executive officers of the Municipality Can direct the collection according to the provisions of the Act if approved, the D.C

Levy of Education Cess in the Kolar Town municipality —

General and Revenue Secretariat | File No 3504/1 of 194 | [App F III-2

Serial No

Kolar DC will be informed accordingly.

(1) The Education Branch will also be consulted

Law Secy 16/1/42

SECY L & DEPT 547 17 JAN 1942 GOVT OF MYSORE

(2) The tax has to be included in the bill to be presented by the Municipality No separate bill is presented to the tax payers There is no necessity for a separate establishment but in the beginning there will be some extra work The temporary establishment may be sanctioned The DC may be informed accordingly

Minister L S G) thro Gen Secy)

Hm 2 19/1/42

(3) [illegible] 19/1

19/1

OFFICE OF THE MINISTER FOR L S G & P H Date 20/1/1942 No 4530

Hm 2 20/1/42

(4) [illegible] 22/1/42

TYPING SECTION

Hm 2 23/1/42

(5) Submitted with a draft letter to the Dy Comr, Kolar dist

Hm 23/1/42

In personal before me

Law Secy 26/1/42

Hm 2 26/1/42

LO L & I DEPT 821 23 JAN 1942 GOVT OF MYSORE

NOTE—Cont. Sheet

WD 041 5—GPB—55 000—23 10-41

ML File No 3 of 194 /

General and Revenue Secretariat

Serial No

To

The Deputy Commissioner
Kolaba Dist:-

No L/6591/ML 8-41-19 d 31-1-42/19
Issues certain instructions B

GOVERNMENT OF MYSORE

3504

GEN & R V SEC 15 DEC 19 OFFICE OF L S G BRANCH

Tleg plse Add

No A5 C 1329/41-42
Encls ~~four~~ four

Mu 3-41-16

The Deputy Commissioner,
Kolar District,
K o l a r
Date 11th December 1941

LAW DEPT GOVT OF MYSORE

H V. Narayana Rao, Esq , P A ,LL B ,
Secretary to Government of Mysore,
L a w Department, Bangalore

Subject -Levy of education cess in the Kolar Town Municipality

With reference to your official Memorandum No L 3652 dated 10-11-1941 forwarding a petition by one Mr G R Srinivasa Rao of Kolar regarding the levy of a new tax at an excessive rate in the Kolar Town Municipality, I have the honour to forward herewith a copy of letter No P C 81/41-42 dated 1-12-1941 together with its enclosures in original received from the President, Town Municipal Council, Kolar, on the abov subject and to state as follows

In their resolution dated 7-11-1941 the Municipal Council have prayed for orders of Government exempting the Kolar Town Municipality from the application of Government Order No E 1358-71 E 1358-71 Edn 195-40-2 dated 16-10-1941 directing the levy of education cess in Municipalities In their second resolution dated 29-11-1941, the Municipal Council, have refused to sanction an expenditure of R 60/- for the appointment of extra staff to write up the bills in respect of this new cess When the tax has been imposed by the Government it has got to be collected whatever be the opinion expressed by the Municipal Council about the legality or otherwise of the imposition of the tax The difficulty of the Municipal Executive is reported to be that the normal staff of the office is not capable of coping with the additional work of writing up bills, etc , in respect of this new tax Issue of bills is of course obligatory under the Municipal Accounts Manual before collection work could be begun. The President of the Municipality therefore solicits sanction to appoint the marginally noted additional staff and

Two bill writers on a pay of Rs 10/- per month each for three months

commence issue of bills under Rules 5, 27 and 28

of the Municipal Accounts Manual the consent of the Municipal Council is necessary before the extra staff can be sanctioned by the Deputy Commissioner under Rule 27 B (b) Municipal Accounts Manual

Since this is a matter of sufficient importance, I request that Government may be kindly moved to sanction the proposal to appoint the additional staff referred to above in exercise of the special powers vested in them under the Town Municipalities Act 1933 In the meanwhile the President of the Municipality has been requested to go ahead with the work with ~~x~~ the existing staff

The petition referred to in para 1 ~~xx xxx~~ above is also enclosed herein for reference

The favour of early orders is requested

I have the horour to be
Sir,
Your most obedient servant,

for Deputy Commissioner,
Kolar District

(absent from HQrs)

Proceedings of the Special general meeting of the Municipal council, Kolar held on 7 11 1941 at 6 P.M. in the Jubilee Hall, Kolar

xx xx xx

[illegible]

Sd/- J B Mallaradhya

President,
Town Municipal council, Kolar

xxx xxx xxx

" Copy "

President,
Town Municipal council, Kolar

Extract from the Proceedings of the meeting of the Municipal council, Kolar held on 29th November 1941 at 6 P in the Jubilee Hall Kolar

xx xx xx

10 ಇಪ್ಪತ್ತು ಬಿಲ್ಲೆಗೆ ಲೆಕ್ಕದರನ್ನು ಮೂಂಡಿಯೂ ನಾ 10/- ರನ್ನು ಕೆಲವಿನ ಮೆಲೆ Education ಆಯಿ ಬಾಯಿ ಬಿಲ್ಲಿನ್ನು ಬರೆಯುವ ತಿರಿಂಸಿಳ್ಳುವಾಲು ಮೂಂಜೂರು ಮಾಡುವ ವಿಚಾರ

ಈ ನಿಂದ ಬೀರಳು ಶ್ರೀ ಮಾನ್ ಡಿ ವೆಂಕಟರಾಮಯ್ಯನವರು ಮಂಡಿಸಲು ಶ್ರೀಯುತ ಲೋಕಪ್ಪನವರು ಇದನ್ನು ಶ್ರೀಮಾನ್ ವಿ ವಿನ್ ಬಾಲಸುಂದರಂ ರವರು ಸಮರ್ಥಿಸಿದರು ಶ್ರೀಯುತ ಲೋಕಪ್ಪನವರೇ ಇಪ್ಪ" ವಿದ್ಯಾ ಬ್ಯಾಸದ ಬೇಳ್ಳನ್ನು ಈ ಮುನ್ನಸಿಪಾಲಿಟಿಯಲ್ಲೂ ವಸೂಲ್ಮಾಡಲು ಪರವಾನಗಿ ಕೊಡಲು ಈ ಸಂಬಂಧ ಬಿಲ್ಲಿಗಳನ್ನು ಬರೆಯುವುದಕ್ಕೆ ಆ ನಂತರ ತೆಗೆಯುವ ಖರ್ಚನ್ನು ಕೊಡಲು ಸಹಾಯಕವಾಗುವುದೇ ಇಲ್ಲ ಮತ್ತೆ ಈ ವಸೂಲಾಂಶವನ್ನು ಪಾಠಶಾಲೆಯಿಂದಲೇ ಅಥವಾ ಕೆಲಸಿಗೆ ಇಲ್ಲ ಈ ಶ್ರೀಯುತ ಲೋಕಪ್ಪನವರು ಅಥವಾ ಮತ್ತು ಈ ಸಂಬಂಧವಾಗುವ ಹೂಲ ಕಾರ್ಯಕ್ರಮವನ್ನು ನಿಲ್ಲಿಸಲು ಸಾಧ್ಯವಿಲ್ಲವೆಂದು ನಿಷ್ಕರ್ಷಿಸಿದರು ವಿಷಯವನ್ನು ಮಂಡಿಸಿದ ಮಾನ್ಯರಾಗಿಯೂ ಅಲ್ಲದೆ ಬಿಲ್ಲಿಲ್ಲ

Sd/- J B Mallaradhya

President,
Town Municipal Council, Kolar

xx xx xx

" Copy "

J B Mallaradhya
President,
Town Municipal council, Kolar

D 2414/L

Kolar Town Municipal Congress Party

Leader
G R Srinivasa Rao B A

Secretary
D Venkataramaiah B A B L

Whip
K B Basappa

Treasurer
B L Naranaiah

CHIEF SECRETARY
23 OCT 1941
GOVT OF MYSORE

Date 22nd Oct 1941

To

The Chief Secretary
to the Government of Mysore
Bangalore

Sir,

The Following resolution was passed at a meeting of the residents and rate-payers of Kolar town yesterday in the Azad Maidan under the presidentship of Sri F Pattabhiraman B A B L I am commanded by the meeting to bring the same to your kind notice with a request that it may receive favourable consideration

' The residents of Kolar town at this meeting assembled have heard with surprise and some concern that the Government have directed the collections from the current year of a new tax at an excessive rate of 2 annas in the rupee on mohatarfa and professional taxes collected from them This tax has been levied without consulting the wishes of the people It seeks to impose a burden on the rate payers whose economic conditions are far from encouraging In these circumstances the residents of Kolar town urge for a reconsideration of the proposed levy and hope that until then the tax will not be collected since the whole matter deserves to be explored sufficiently and satisfactorily

Yours faithfully
G R Sreenivasa Rao
Leader Kolar Town Municipal Congress Party

Letter No H C 81/41-42 dated, Kolar 1st December 1941 from the President, Town Municipal Council, Kolar, to the Deputy Commissioner, Kolar District

I have the honour to submit herewith extracts from the resolutions passed by the Municipal Council on 7-11-1941 and 29-11-1941 respectively in regard to the recovery of Education Cess of 0-2-0 in the Rupee as per Government Order dated 16th October 1941, and to state as follows

The first resolution requests Government to exempt this Municipality from the levy of the cess altogether as the incidence of taxation is already heavy The second resolution, relates to the entertainment of two Bill writers on a salary of R 10/- per mensem, for a period of three months There are about 5000 khates and unless a special Establishment is entertained for this purpose, revised bills cannot be written up and served in time With this object an view, I placed the subject before the Council, seeking sanction to the temporary staff

The discussions relating to the second resolution, showed that the members intended to prevent me from taking action in this matter, till Government passed final orders regarding their request for abolition of the cess They even suggested that any extra expenditure that might be incurred without sanction of the council, would have to be on the personal responsibility of the President Some members went so far as to suggest that Government had no power to enforce the levy and that as the Municipality does not derive any direct benefit, the question of devoting municipal funds for the collection of the cess by the extra staff, does not arise at all I tried to convince them that their argument is obviously unsound and that it was futile to put off the recovery on arguments of the kind, and that the levy of the cess was perfectly in order as per section 81 of the Town Municipalities Act read with section 200 of the same Act and section 9 of the Elementary Education Act of 1941 But the councillors refused to be convinced As the resolution dated 29-11-1941 indicates a point of order was moved that the subject of employing special staff was Ultra vires There was no substance or meaning in the point of order and it was ruled out by me

In the circumstances, stated above, I have the honour to request to be informed if I may proceed to employ the required staff as noted in the margin and commence issue of bills immediately The recovery the cess without a formal demand would be illegal and would lead to

p t.o.

to complications The normal staff of the Municipality is unable to
Two bill writers on a salary of P 10/- each per mensem for a three months) cope with this work and under existing orders bill collectors cannot be deputed for this work Further, the collection of Mohterfa will suffer if they are engaged in writing out bills

From the present temper and attitude of some of the Municipal Councillors it appeared as if all the non official councillors would do everything in their power to oppose and prevent the collection of this cess The favour of irrediate orders is requested Further developments will be watched and duly reported from time to time

---

"C o p y"

for Deputy Commissioner
Kolar District

VKR

Appendix I G—1]

SUBJECT

3

Section 12

File No 3-41

Serial No 14

Diary No of letter replied to

No L 6571

To

The Dy-Comr, Kolar Dist

Sir,

General and Revenue Secretariat

( )

the *193*

with reference to your letter no A-S-C 1329/41-42 dt 11.12.41 regarding the resolution of the Kolar Town Municipal Council in respect of the Education Cess and the extra expenditure for the employment of two bull writers in connection with the levy of the said cess, I am directed to state that the Education Cess is a levy which is not within the purview of the Town Municipalities Act, 1933 and the Municipal Council should not therefore ~~not~~ ~~have no jurisdiction to~~ interfere with

Date of issue 31st Jan 1942

Signed by Dr G Ramachandra Rao

List of enclosures

Copied by

Examined by

WD 0521—GPB—30 000—12 3 37

this levy or recovery

with regard to the collection
of the cess in question, two separate
bills are to be presented to the tax-payers
as at Cossa also be included in the same
bill as which the Municipal taxes are noted claimed
and therefore there is no need for a separate
establishment- ~~But however, as~~
~~There will be some~~ To cope with the extra work on the account
in the beginning, ~~on this account~~
~~the~~ additional staff of two bill
writers on a pay of Rs 40 pm each,
~~for three months~~ may if necessary, be employed for three months
and the work pushed through expeditiously, the expe
~~The records accompany~~ I have etc— being met out of the Mt
funds

for Secy to Govt
Law Dept

Memo No L 6572/Apl dated 28th June '42
Copy of the above is forwarded W/c to the Comptr
for information

I have etc—

for Secy to Govt—
Law Dept—

SK
25